



DEPARTMENT OF REVENUE  
Property Tax Division

**PERSONAL PROPERTY MANUAL**

Chapter 10  
**Personal Property  
Calendar, Valuation  
Table Index and  
Valuation Tables**

Effective: January 1, 2007

**CHAPTER 10**

**PERSONAL PROPERTY  
CALENDAR,  
VALUATION TABLE INDEX  
AND  
VALUATION TABLES**

**Note:** These personal property valuation tables and the entire Personal Property Manual are available at no charge on the Arizona Department of Revenue web site at [www.azdor.gov](http://www.azdor.gov). Choose the Property Tax Info link.



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**2007 ASSESSMENT CALENDAR**

**PERSONAL PROPERTY TAX ROLL ASSESSMENT CALENDAR DATES**

**Note:** The acting or affected entity in each citation in this calendar has been capitalized for emphasis.

- January 1                      The property TAX LIEN attaches on the first day of January of the current tax year **(2007)**. A.R.S. § 42-17153(C)(1).
- January 1                      The valuation date for the current VALUATION YEAR **(2007)**.  
A.R.S. § 42-11001(18).  
**Note:** For Locally Assessed personal property the valuation year and the tax year are the same calendar year.
- February 1                    On or before February 1 of each year, the COUNTY ASSESSOR shall mail a form, notice or demand to each person who owns or has charge or control of taxable personal property in the state.  
A.R.S. § 42-15053(A).
- March 1                      The second one-half of TAXES on all personal property for the prior year **(2006)** is due and payable on the first day of March.  
A.R.S. § 42-18052.
- April 2                      Each PERSON who owns or has charge or control of taxable personal property in the state shall prepare and deliver to the County Assessor a correct report of property on or before April 1 of each year. A.R.S. § 42-15053(A).
- May 1                        The second one-half of TAXES on all personal property for the prior year **(2006)** is delinquent after 5:00 p.m. on the first day of May. If May 1 is a Saturday, Sunday or other legal holiday, the time of delinquency is 5:00 p.m. the next business day.  
A.R.S. § 42-18052(B) and (D).
- May 2                        On written request and for good cause shown, the COUNTY ASSESSOR may extend for up to thirty days the time for filing the report of taxable personal property. A.R.S. § 42-15053(A).
- August 27                    On or before August 25 of each year, the COUNTY ASSESSOR shall transmit the personal property valuations to the County Treasurer.  
A.R.S. § 42-19007.



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August 30	On or before August 30 of each year, the COUNTY ASSESSOR shall mail a notice of valuation to the owner or the person in possession of personal property. A.R.S. § 42-19006.
September 19	An OWNER or the PERSON IN WHOSE POSSESSION THE PROPERTY IS FOUND may file an appeal of the value of their property within twenty days after the date the Notice of Value is delivered by the County Assessor. A.R.S. § 42-19051.
October 1	The first one-half of TAXES on all personal property is due and payable on October 1 of each year. If the total amount of taxes is \$100 or less the entire amount is due. A.R.S. § 42-18052(A).
October 9	The COUNTY ASSESSOR shall rule on each petition filed within twenty days after the date it is filed. A.R.S. § 42-19051(B).
October 29	A PERSON who appeals a County Assessor's decision must file the appeal with either the County Board of Equalization or the State Board of Equalization, as appropriate, within twenty days after the County Assessor's notice of decision. A.R.S. § 42-19052.
November 1	The first one-half of TAXES on all personal property is delinquent at 5:00 p.m. on November 1. If November 1 is a Saturday, Sunday or other legal holiday, the time of delinquency is 5:00 P.M. the next business day. A.R.S. § 42-18052(B).
November 1 to December 1	After personal property taxes due become delinquent, the COUNTY TREASURER shall make and deliver to the Sheriff a tax bill directing the Sheriff to seize and sell as much of the personal property as is necessary to pay the taxes, interest, and costs of seizure and sale. The COUNTY TREASURER may issue the tax bill within thirty days after the first installment authorized by A.R.S. § 42-18052(B) becomes delinquent. The COUNTY TREASURER shall issue the tax bill within thirty days after the second installment becomes delinquent, or after the entire amount is delinquent if the entire amount is under \$100. A.R.S. § 42-19108(A).
December 3	The COUNTY BOARD and the STATE BOARD OF EQUALIZATION must hold hearings relating to the personal property Notice of Value and issue all decisions on or before December 1 of each year. A.R.S. §§ 42-16108(C) and 42-16165(3).



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- December 17      A PROPERTY OWNER who is dissatisfied with the valuation or classification of personal property by the County Assessor may appeal directly to the Court on or before December 15. The PROPERTY OWNER may appeal directly to the Court without exhausting the administrative process. A.R.S. § 42-16201(A).
- December 17      A PROPERTY OWNER who is dissatisfied with the valuation or classification of personal property by a County Board of Equalization may appeal to the Court on or before December 15. The appeal must be filed with the Court within sixty days of the date of mailing of the County Board of Equalization's decision, but in any case no later than December 15. A.R.S. § 42-16202(A).
- A PROPERTY OWNER who is dissatisfied with the valuation or classification of personal property by the State Board of Equalization may appeal to the Court within sixty days of the date of mailing of the State Board of Equalization's decision. A.R.S. § 42-16203(C).  
**Note:** This statute does not contain a December 15 deadline for decisions.
- December 31      On or before December 31 of each year, the DEPARTMENT shall increase the maximum amount of the property tax exemption for use in the subsequent year **(2008)** for commercial and agricultural use personal property which is based on the average annual percentage increase, if any, in the GDP price deflator in the two most recent complete state fiscal years. A.R.S. § 42-11127(B).



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<b>Category</b>	<b>Valuation Table</b>	<b>Life in Years</b>
<b>AGRICULTURAL</b>		
<b>Farm and Ranch (Machinery and Equipment)</b>		
Dairy - milking and holding facility	1	10
Drip irrigation system	1	6
Laser sending and receiving equipment	1	10
Machinery and equipment used in the production of crops and livestock and on-the-farm processing of feeds	1	10
Sprinklers - walking and pivot	1	6
Tractors, combines, cotton harvesters, hay balers, forage harvesters, etc.	1	6
<b>AIR CONDITIONING EQUIPMENT</b>		
Heat pumps - all sizes	1	7
Large - twenty tons and over	1	20
Medium and small - under twenty tons	1	10
<b>AIRCRAFT</b> (See Chapter 5, "Special Properties.")	---	---
<b>AIRCRAFT FLIGHT SIMULATOR</b>	1	10
<b>AIRPORT GROUND EQUIPMENT</b> (Includes unlicensed vehicles)	1	10
<b>AMUSEMENT and RECREATION EQUIPMENT</b>		
Amusement rides	1	5
Billiards and pool	1	10
Boats (See Chapter 5, "Special Properties – Watercraft.")	1	5
Boats, tour boats, excursion boats (over thirty feet in length)	1	20
Bowling alleys	1	8
Coin operated electronic games (video games)	5	2
Dance studio	1	10
Golf carts	1	5



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<b>AMUSEMENT and RECREATION EQUIPMENT (continued)</b>		
Gymnasium (fitness facilities)	1	10
Miniature golf courses	1	10
Museum	1	10
Personal watercraft	1	5
Race track (equipment)	1	10
Race track tote equipment	5	4
Video tape rentals (See Chapter 5, "Special Properties.")	5	2
Video rental tape player	1	3
<b>ANIMALS (Taxable)</b> (See Chapter 5, "Special Properties, Animals - Taxable.")	---	---
<b>APARTMENTS (Furnishings and Equipment)</b>	1	8
<b>ARTWORK and DECORATIVE ACCESSORIES</b> (See Chapter 5, "Special Properties.")	1	10
<b>AUDIO EQUIPMENT (Office - Nonmanufacturing)</b>		
VCRs, TVs, video cameras, digital cameras and related test equipment	1	5
<b>AUTOMOTIVE EMISSION and TESTING</b>	1	5
<b>AUTOMOBILE REPAIR and SERVICE STATION EQUIPMENT</b>		
Body shops	1	10
Car wash - automatic	1	5
Car wash - automatic (coin operated)	1	5
Diagnostic equipment - computerized	1	5
Diagnostic equipment - mechanical	1	7
Garages	1	10
Portable service station equipment	1	8
Recapping, retreading and rebuilding tires	1	8



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<b>AUTOMOBILE REPAIR and SERVICE STATION EQUIPMENT (continued)</b>		
Service station equipment	1	8
Service station tanks and leak detection equipment	1	8
<b>BANKS, SAVINGS AND LOAN EQUIPMENT</b>		
Automatic teller machines	1	5
Closed-circuit TV with pneumatic system	1	8
Currency lockers	1	20
Drive-through windows	1	10
Night depository	1	10
Safe deposit boxes	1	20
Teller lockers	1	20
Teller service area	1	10
Teller service system	1	10
Vaults, vault doors, inner gates, vent fans and additions (See Chapter 5, "Special Properties.")	6	50
Visual pneumatic system	1	8
<b>BARBER SHOP EQUIPMENT</b>	1	10
<b>BEAUTY SHOP EQUIPMENT</b>	1	8
<b>BILLBOARDS</b> (See Chapter 5, "Special Properties.")	8	---
<b>BOAT FABRICATION</b> (Includes construction, repair and conversion)	1	12
Molds for fiberglass boats	1	3
<b>BOAT DOCKS</b>		
Metal	1	20
Wood and foam	1	5



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<b>BOTTLING (Plant Equipment)</b> Manufacturing, bottling / canning soft drinks, fresh fruit drinks, mineral and distilled waters, carbonated beverages, etc.	1	12
<b>BROADCASTING (Radio and T.V. Equipment)</b> Studio broadcasting equipment Transmitting towers	1 1	6 20
<b>CABLE TELEVISION</b> (See Chapter 5, "Special Properties.")	---	---
<b>CABLE TELEVISION EQUIPMENT</b> Distribution systems Head-end equipment Receiving antennas	1 1 1	10 8 12
<b>COMPUTERS and COMPUTER EQUIPMENT</b>  <b>Computer Numeric Controlled (CNC)</b> (See Chapter 5, "Special Properties.")  <b>Mainframe Computer and Related Peripheral Equipment</b> For manufacturer / lessor, the current retail selling price will be reported For nonmanufacturer / lessor and / or private owner, the historical cost will be reported  <b>Personal Computers and Related Peripheral Equipment</b> For manufacturer / lessor, the current retail selling price will be reported For nonmanufacturer / lessor and / or private owner, the historical cost will be reported  <b>Test Computer</b> Within computer manufacturing plants, there may be a number of computers used to test new, assembled computers	---   5 5  5 5  5	---   4 4  4 4  4





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<b>Category</b>	<b>Valuation Table</b>	<b>Life in Years</b>
<b>CONSTRUCTION WORK IN PROGRESS (CWIP)</b> (See Chapter 5, "Special Properties.")	---	---
<b>CONTRACTOR'S EQUIPMENT</b>		
Barricades and warning devices	1	3
Cranes to fifty tons, shovels to eight cubic yards	1	10
Electronic controlled infrared / laser instruments	1	5
General construction (highways, dams, etc.)	1	7
Portable asphalt batch plants	1	7
Power sweepers	1	7
Special trade contractors (electrical, heating, painting, plumbing, etc.)	1	10
<b>CONVENIENCE STORES</b>		
Equipment and fixtures	1	8
Walk-in coolers and freezers (See Chapter 5, "Special Properties.")	1	10
<b>COTTON GINS and COTTON COMPRESSES</b>		
Machinery for removing seeds from raw cotton and machinery for baling cotton after ginning	1	12
<b>DAY / CHILD CARE</b>	1	8
<b>DENTAL and DENTAL LABORATORY EQUIPMENT</b>	1	10
<b>DRILLING EQUIPMENT (Gas, Petroleum and Water)</b>		
Exploration and drilling equipment	1	6
<b>DRY CLEANING and LAUNDRY EQUIPMENT</b>		
Coin-operated	1	6
Commercial	1	10
<b>ENVIRONMENTAL EQUIPMENT</b> (See Chapter 5, "Special Properties.")	---	---



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<b>Category</b>	<b>Valuation Table</b>	<b>Life in Years</b>
<b>HOTEL, MOTEL, and RESORT EQUIPMENT</b>	1	10
Computerized equipment	1	5
Linens, glassware, silverware, and uniforms (not rented)	1	3
Televisions	1	5
<b>IMPROVEMENTS ON LEASED LAND</b> (See Chapter 5, "Special Properties.")	---	---
<b>IMPROVEMENTS ON POSSESSORY RIGHTS (IPRs)</b>		
Buildings and other improvements (See Chapter 5, "Special Properties.")	6	---
<b>LEASED OFFICE BUSINESS MACHINES</b>		
Excludes computer equipment and portable commercial equipment	1	5
<b>LIBRARIES – COMMERCIAL</b>		
Includes accounting, architectural, engineering, law and medical libraries (See Chapter 5, "Special Properties.")	1	10
<b>LINENS and UNIFORMS (Rental)</b>		
For leased and rented linens and uniforms, use one-quarter of total purchases for the year as value	1	3
<b>LUMBERING</b>		
Logging equipment	1	8
Sawmill (portable)	1	6
Sawmill machinery and equipment (permanent mills)	1	10
<b>MANUFACTURING (See end of index for all manufacturing)</b>		
<b>MEDICAL</b>		
High-tech medical imaging equipment (includes CT, MRI, PET).	1	6
Hi-tech medical / hospital equipment	1	8
All other medical (hospital, clinic, lab, nursing home, etc.) equipment	1	10



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<b>MINING, QUARRYING and PROCESSING (Metal and nonmetal)</b>		
Cranes over fifty tons	1	15
Cranes up to fifty tons	1	10
Minerals such as sand and gravel, ceramic clay, cinder, limestone and stone	1	10
Portable sand and gravel units	1	8
<b>MODEL HOME FURNISHINGS</b>	1	3
<b>MORTUARY and CEMETERY EQUIPMENT</b>	1	10
<b>MOTION PICTURE PRODUCTION</b>	1	10
<b>OFFICE FURNITURE, FIXTURES, MACHINES and EQUIPMENT</b>	1	10
Duplicating and copying equipment	1	5
<b>PAPER and RELATED PRODUCTS</b>		
<b>Paper finishing and covering</b> Includes paper finishing and conversion into cartons, bags, envelopes and similar products	1	12
<b>Pulp and paper</b> Includes the manufacturing of pulp from wood, rags, and other fibers, and the manufacturing of paper and paperboard from pulp	1	15
<b>PETROLEUM and GAS</b>		
Gasoline / diesel terminal facilities	1	15
Natural gas and helium production plants	1	15
Oil and gas well production equipment (includes well head equipment, gathering pipelines and related storage facilities)	1	15
Petroleum refining plants	1	15
Petroleum storage facilities	1	15
Propane gas tanks and distribution equipment	1	15



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<b>Category</b>	<b>Valuation Table</b>	<b>Life in Years</b>
<b>PHOTOGRAPHIC</b>		
Automatic film processing equipment as used in fast, one-hour photo process	1	5
<b>PRINTING and PUBLISHING EQUIPMENT (Includes newspaper printing)</b>		
Composing room	1	10
Mail room delivery (stackers, strappers, conveyors)	1	5
Paper handling equipment (warehouse)	1	10
Plate making press	1	5
Print press	1	12
<b>PROFESSIONAL EQUIPMENT (Miscellaneous)</b>		
Includes architectural, engineering, photographic studio, and laboratory equipment	1	10
Electronic controlled infrared / laser instruments	1	5
<b>REFRIGERATION EQUIPMENT</b>		
Vacuum cooling, portable (field-cooled vegetables)	1	8
Vacuum cooling, stationary (warehouse cooled vegetables)	1	10
Walk-in coolers and freezers - convenience store (See Chapter 5, "Special Properties.")	1	10
<b>RENTAL EQUIPMENT</b>		
Outlets renting light equipment, such as hand tools, light portable gasoline equipment, mixers, lawn mowers	1	5
Rental fence	5	2
Leased or rented heavy equipment (See the Index reference "Contractor's Equipment" above.)	---	---
Other rental equipment (See the Index for appropriate equipment category)	---	---



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<b>REPAIR SHOP EQUIPMENT (Miscellaneous)</b> Electrical, watch, clock, jewelry, radio and TV, furniture and upholstery, household appliances, welding, locksmith, shoe, etc.	1	10
<b>RESTAURANT, BAR, and SODA FOUNTAIN EQUIPMENT</b> Includes all eating and drinking establishments selling prepared food and drinks Linens, glassware, silverware, and uniforms (not rented)	1 1	10 3
<b>SCALES</b> Less than twenty-five tons Portable Twenty-five to one hundred tons	1 1 1	10 10 20
<b>SCHOOL EQUIPMENT</b>	1	10
<b>SCRAP METAL</b> Equipment used in cutting, dismantling or wrecking processes, and storing of scrap metals	1	10
<b>SECURITY SYSTEMS</b>	1	5
<b>SEMICONDUCTOR EQUIPMENT</b> (See Chapter 5, "Special Properties." See also the Index reference "Manufacturing / Electronic Equipment" above.)	---	---
<b>SIGNS (all types)</b> (See Chapter 5, "Special Properties.")	1	10
<b>STORE EQUIPMENT - Retail and Wholesale</b> Carts Computer-controlled electronic cash registers Food, grocery, meat and fish, fruit and vegetable, candy, nuts, confectionery, dairy products, and miscellaneous food stores	1 5 1	3 4 10



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<b>STORE EQUIPMENT - Retail and Wholesale (continued)</b>		
General merchandise stores, building materials, hardware, apparel and accessory stores, furniture, home furnishings, equipment and supply stores, drug, book, office supply, jewelry, miscellaneous retail, wholesale, and supply store equipment	1	10
<b>SUPPLIES</b> (See Chapter 5, "Special Properties.")	---	---
<b>SURVEILLANCE SYSTEMS (video camera recorder)</b>	1	3
<b>TELEPHONE and INTERCOM SYSTEMS</b>		
Paging systems	1	3
Telephone equipment, cellular phones, telex and facsimile	1	5
<b>THEATER EQUIPMENT</b>	1	10
<b>TOOLS, MOLDS, DIES and JIGS</b> (See Chapter 5, "Special Properties.")	---	---
<b>USED EQUIPMENT</b> (See Chapter 5, "Special Properties.")	---	---
<b>VEHICLE MOUNTED EQUIPMENT</b> (See Chapter 5, "Special Properties.")	---	---
<b>VENDING EQUIPMENT</b>		
Amusement (bowlers, pinball, pool, rides, mechanical horses, etc.)	1	5
Cigarette vendors	1	6
Food vendors (beverages, candy, hot and cold foods, popcorn, etc.)	1	5
Leased ice machines	1	6
Miscellaneous (change makers, newspapers, photo, stamps, etc.)	1	6
Music machines	1	6



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<b>VETERINARIAN EQUIPMENT</b>	1	10
<b>VETERINARIAN LABORATORY EQUIPMENT</b>	1	10
<b>VIDEO TAPES, GAMES, DVDs (Rental)</b> Use acquisition cost of \$7.00 per item. (See Chapter 5, "Special Properties.")	5	2
<b>WAREHOUSE MATERIALS HANDLING EQUIPMENT</b>	1	10
Pallets	5	2
<b>WASTE CONTAINER - Commercial and Industrial</b>		
Compactors	1	10
Portable toilets	1	5
Portable trash container	1	5
<b>WATERCRAFT</b> (See Chapter 5, "Special Properties.")	---	---
<b>WOODWORKING EQUIPMENT</b>	1	10

<b>Category</b>	<b>Valuation Table</b>	<b>Life in Years</b>
<b>MANUFACTURING (All manufacturing processes)</b>		
<b>Aerospace</b>		
Primarily engaged in the manufacturing of aircraft, spacecraft, rockets and missiles.	1	8
Research and development	1	8
<b>Air Bag Manufacturing</b>		
Highly computerized production and computer numeric controlled equipment used exclusively in the manufacture of air bags. For noncomputerized equipment, use the appropriate valuation table.	2	5



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<b>MANUFACTURING (continued)</b>		
<b>Automotive Manufacturing</b>		
The equipment used primarily in the manufacturing of motor vehicles, parts and accessories. Including custom-built automobiles, campers, motorcycles and special truck bodies for specific uses, i.e., catering, garbage, etc. Parts and accessories including brake shoes, shock absorbers, trailer hitches, etc.	1	10
<b>Food, Beverage and Similar Products (Manufacturing, packaging and processing)</b>		
Baby food bottling equipment	1	10
Baby food canning equipment	1	8
Bakery products – Retail (baking and selling)	1	10
Bakery products – Wholesale	1	12
Brewery and distillery	1	12
Canned or preserved fruits and vegetables	1	12
Confectionery and related products	1	12
Creamery and dairy products	1	12
Grain mill products	1	12
Grain tanks	1	10
Meat products (processing and packaging)	1	12
Miscellaneous food preparations (honey, potato chips, etc.)	1	10
Sugar and sugar products	1	20
Tomato puree	1	10
Vegetable oil products	1	12
<b>Cement, Concrete, Stone and Clay</b>		
Cement production – Equipment	1	20
Cement products – Portable ready mix plants	1	8
Cement – Quarry equipment	1	10
Concrete products – Manufacturing (Block, pipe, etc.)	1	12
Concrete products – Portable ready mix plants	1	15





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<b>MANUFACTURING (continued)</b>		
<b>Cement, Concrete, Stone and Clay (continued)</b>		
Stone and Clay products – The equipment used primarily in the manufacturing of structural clay products, such as brick, tile and pipe, pottery, and related products such as vitreous china; plumbing fixtures, earthenware and ceramic insulating materials; concrete and asphalt building materials; gypsum and plaster products; cut and finished stone; and abrasive, asbestos and miscellaneous nonmetallic mineral products.	1	15
<b>Chemical and Allied Products</b>		
Establishments producing basic chemicals and establishments manufacturing products by predominantly chemical processes, such as industrial gases, drugs, pharmaceuticals, detergents, perfumes, cosmetics, cleaning preparations, paints, lacquers, varnishes, enamels, and similar items	1	10
Compressed Gases - Includes the equipment used primarily in the manufacture of compressed gases. "Compressed gas" means gases derived from petroleum or natural gas which are in the gaseous state at normal atmospheric temperature and pressure, but which may be maintained in the liquid state at normal atmospheric temperature by suitable pressure. As used herein, the term shall be deemed to mean and include methane, ethane, propane, ethylene, propylene, butylenes, butane, isobutene, and any and all liquid flammable materials derived from petroleum or natural gas having a vapor pressure exceeding for pounds per square inch, absolute, at one hundred degrees Fahrenheit.	1	8
<b>Computers</b>		
Manufacturers who assemble computers	1	8



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<b>MANUFACTURING (continued)</b>		
<b>Electric and Electronic Equipment</b>		
The equipment used primarily in the manufacture of electrical household appliances, batteries and machinery used in the generation and utilization of electric energy.	1	12
<b>Circuit Boards</b>		
The equipment used primary in the manufacturing of computer circuit boards.	1	5
The equipment used primary in the manufacturing of production equipment.	1	5
<b>Electronic Equipment</b>		
Includes the manufacturing (fifty percent or more) of electronic communication, detection, guidance control, radiation, computation, test and navigation equipment.	1	8
Manufacturers engaged only in the purchase and assembly of electronic components.	1	12
Semiconductor Manufacturing (See Chapter 5, "Special Properties.")	2	5
Electronic research and development equipment	1	8
Semiconductor manufacturing - discrete process	1	5
Semiconductor research and development	2	5
Vapor depollution system	1	5
<b>Fabricated Metal Products</b>		
Includes the manufacturing of fabricated metal products such as cans, tinware, hardware, metal structural products, architectural and ornamental metal work, nuts, bolts, metal awnings, portable metal structures, etc.	1	10



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<b>MANUFACTURING (continued)</b>		
<b>Glass and Glass Products (Excludes manufacturing of lenses)</b>		
The manufacturing of glassware (pressed or blown) and the manufacturing of products from purchased glass such as quartz and Pyrex laboratory apparatus, art glass, doors or windows made from purchased glass, glass containers, and plate, safety and window glass	1	15
Contact lenses	1	8
<b>Instruments (Professional, scientific, controlling, photographic, optical, watches and clocks, etc.)</b>		
	---	---
Includes establishments which manufacture scientific and research instruments, such as gas or liquid meters, tallying and measuring instruments, optical elements and assemblies, hearing aids, hearing test equipment, wheel chairs, prosthetic devices, photographic accessories, cameras, watches and clocks, etc.	1	12
<b>Insulation Products (Foam and fiber products)</b>	1	12
<b>Leather and Leather Products</b>		
Includes the manufacturing of finished leather products, the tanning, currying and finishing of hides and skins, and the processing of fur pelts. Examples include footwear, handbags, saddles, harnesses, luggage, etc.	1	10
Leather apparel	1	10
<b>Machinery</b>		
Includes manufacturing of machinery such as engines and turbines, farm machinery, construction and mining machinery, food products machinery, paper industries machinery, compressors, pumps, ball and roller bearings, blowers, industrial patterns, process furnaces and ovens, office machines, and service industry machines and equipment. Excludes manufacturing of electrical machinery.	1	12



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<b>VALUATION TABLE INDEX</b>		
<b>Category</b>	<b>Valuation Table</b>	<b>Life in Years</b>
<b>MANUFACTURING (continued)</b>		
<b>Metal Working Machinery</b>		
Manufacturing of metal cutting, grinding and forming machines, jigs, dies, fixtures and accessories.	1	12
<b>Miscellaneous</b>		
Industries engaged in manufacturing items such as jewelry, silverware and plated ware, musical instruments, toys, sporting and athletic goods, pens, pencils, artist's materials, costume jewelry, notions, brooms, brushes, etc.	1	12
<b>Mobile Homes</b>	1	10
<b>Plastic Products</b>		
Includes the manufacturing of processed, fabricated and finished plastic products, and the manufacturing of basic plastic materials such as sand buggy bodies, plastic bottles, styrocups, Styrofoam packing materials, plastic pipe, tubing, plastic screen fiberglass, bathroom fixtures, etc.	1	8
Plastic window film manufacturing equipment	1	6
<b>Prerecorded Video Tape Production Equipment</b>	1	5
<b>Primary Metals</b>		
Includes most hot-metal processes, such as the manufacturing of foundry products, castings, forgings, sheet metal, pipe, tubing, structural shapes and wire, etc.	---	---
Copper foil	1	5
Ferrous (iron)	1	20
Foil manufacturing	1	10
Nonferrous (aluminum, copper, etc.)	1	15
<b>Rubber Products</b>		
Includes the manufacturing of finished rubber products	1	10
Recapping, retreading and rebuilding of tires	1	8
Rubber apparel	1	10



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VALUATION TABLE INDEX		
Category	Valuation Table	Life in Years
<b>MANUFACTURING</b> (continued)		
<b>Textile Mill Products</b>		
Apparel and other finished products made from fabrics, fabricated textile and similar materials.	1	10
Fabrics (knitwear and fur)	1	10
Manufacturing of spun, woven or processed yarns and fabrics from natural or synthetic fibers.	1	12
Miscellaneous textile products, such as draperies and canvas.	1	10
Textile finishing and dyeing	1	12
<b>Wire Products</b>		
Establishments primarily engaged in manufacturing nonferrous wire and cable.	1	15



## **PERSONAL PROPERTY MANUAL**

### **2007 VALUATION TABLES**

#### **Application of Additional Depreciation**

Personal Property in the following legal classes and subclasses is to receive additional depreciation for 2007. To be eligible for additional depreciation, Legal Class One personal property must have been initially assessed in Arizona in 1994 or later; Legal Class Two, Subclass 2(P) personal property must have been initially assessed in Arizona in 1995 or later. (Refer to page 4.8 for more information regarding additional depreciation.)

Legal Class One, Subclasses (8), (9), (10), and (13).

Legal Class Two, Subclass 2(P)(a), (b), (c), (d), and (e).

#### **Application of Minimum Value**

Personal property qualifying for additional depreciation will receive a reduction in the minimum value of 2.5 percent each year beginning in 2000. The minimum value will not be reduced below 2.5 percent good.

#### **Application of \$50,000 Exemption**

For 2007, the first \$61,142 of full cash value will be exempt.<sup>1</sup> Personal property in the following legal classes and subclasses is eligible for this exemption.

Legal Class One, Subclasses (8), (9), (10), (11) and (13).

Legal Class Two, Subclass 2(P)(a) and (b).

---

<sup>1</sup> Pursuant to A.R.S. § 42-11127(C) the Department is required to annually determine the full cash value exemption amount for qualifying personal property in Legal Classes One and Two. The change in the amount is based on the average annual percentage increase, if any, in the Gross Domestic Product (GDP) price deflator in the two most recent complete state fiscal years.



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VALUATION TABLE 1

Valuation Factors (Percent Good) for 2007

Valuation Table 1 is continued on the next page.

		LIFE YEARS									
		3		5		6		7		8	
Year Acquired	Age	Class 1 & 2	ALL Other Classes	Class 1 & 2	ALL Other Classes	Class 1 & 2	ALL Other Classes	Class 1 & 2	ALL Other Classes	Class 1 & 2	ALL Other Classes
2006	1	67	67	80	80	83	83	86	86	87	87
<b>*2006</b>	<b>1</b>	<b>23.5</b>		<b>28.0</b>		<b>29.1</b>		<b>30.1</b>		<b>30.5</b>	
2005	2	35	35	63	63	70	70	75	75	78	78
<b>*2005</b>	<b>2</b>	<b>17.9</b>		<b>32.1</b>		<b>35.7</b>		<b>38.3</b>		<b>39.8</b>	
2004	3	2.5	20	45	45	56	56	64	64	70	70
<b>*2004</b>	<b>3</b>	<b>2.5</b>		<b>30.2</b>		<b>37.5</b>		<b>42.9</b>		<b>46.9</b>	
2003	4			23	23	39	39	50	50	58	58
<b>*2003</b>	<b>4</b>			<b>19.1</b>		<b>32.4</b>		<b>41.5</b>		<b>48.1</b>	
2002	5			2.5	20	20	20	34	34	44	44
2001	6					2.5		17	20	30	30
2000	7							2.5		15	20
1999	8									2.5	
1998	9										
1997	10										
1996	11										
1995	12										
1994	13										
1993	14										

\* ADDITIONAL DEPRECIATION. You **MUST** refer to page 10.22 of this chapter to determine which categories of personal property receive additional depreciation and a reduced minimum value. **Only the shaded rows** reflect composite valuation factors which incorporate additional depreciation.

**Note:** Valuation Table 1 is trended for price changes in acquisition cost data, using a comparative cost index published by Marshall & Swift.



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VALUATION TABLE 1 (continued)

Valuation Factors (Percent Good) for 2007

		LIFE YEARS							
		10		12		15		20	
Year Acquired	Age	Class 1 & 2	ALL Other Classes	Class 1 & 2	ALL Other Classes	Class 1 & 2	ALL Other Classes	Class 1 & 2	ALL Other Classes
2006	1	90	90	92	92	93	93	95	95
<b>*2006</b>	<b>1</b>	<b>31.5</b>		<b>32.2</b>		<b>32.6</b>		<b>33.3</b>	
2005	2	84	84	87	87	91	91	94	94
<b>*2005</b>	<b>2</b>	<b>42.8</b>		<b>44.4</b>		<b>46.4</b>		<b>47.9</b>	
2004	3	79	79	84	84	90	90	93	93
<b>*2004</b>	<b>3</b>	<b>52.9</b>		<b>56.3</b>		<b>60.3</b>		<b>62.3</b>	
2003	4	70	70	78	78	85	85	92	92
<b>*2003</b>	<b>4</b>	<b>58.1</b>		<b>64.7</b>		<b>70.6</b>		<b>76.4</b>	
2002	5	59	59	69	69	79	79	89	89
2001	6	48	48	60	60	71	71	83	83
2000	7	36	36	50	50	64	64	78	78
1999	8	24	24	41	41	57	57	73	73
1998	9	12	20	31	31	49	49	67	67
1997	10	2.5		21	21	41	41	62	62
1996	11			10	20	34	34	57	57
1995	12			2.5		26	26	51	51
1994	13					18	20	46	46
1993	14					9		41	41
1992						2.5		35	35
1991								28	28
1990								21	21
1989								15	20
1988								8	
1987								2.5	

\* ADDITIONAL DEPRECIATION. You **MUST** refer to page 10.22 of this chapter to determine which categories of personal property receive additional depreciation and a reduced minimum value. **Only the shaded rows** reflect composite valuation factors which incorporate additional depreciation.

**Note:** Valuation Table 1 is trended for price changes in acquisition cost data, using a comparative cost index published by Marshall & Swift.





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VALUATION TABLES 2 and 5

Valuation Factors (Percent Good) for 2007

		Table 2		Table 5					
		5 Year Life		2 Year Life		4 Year Life			
Year Acquired	Age	Class 1 & 2	ALL Other Classes	Class 1 & 2	ALL Other Classes	Class 1 & 2	ALL Other Classes	Age	Year Acquired
2006	1	55	55	30	30	50	50	1	2006
<b>*2006</b>	<b>1</b>	<b>19.3</b>		<b>10.5</b>		<b>17.5</b>		<b>1</b>	<b>*2006</b>
2005	2	50	50	2.5	15	30	30	2	2005
<b>*2005</b>	<b>2</b>	<b>25.5</b>		<b>2.5</b>		<b>15.3</b>		<b>2</b>	<b>*2005</b>
2004	3	30	30			20	20	3	2004
<b>*2004</b>	<b>3</b>	<b>20.1</b>				<b>13.4</b>		<b>3</b>	<b>*2004</b>
2003	4	20	20			2.5	10	4	2003
<b>*2003</b>	<b>4</b>	<b>16.6</b>				<b>2.5</b>		<b>4</b>	<b>*2003</b>
2002	5	2.5	10					5	2002
2001	6							6	2001
2000	7							7	2000
1999	8							8	1999
1998	9							9	1998
1997	10							10	1997
1996	11							11	1996
1995	12							12	1995

\* ADDITIONAL DEPRECIATION. You **MUST** refer to page 10.22 of this chapter to determine which categories of personal property receive additional depreciation and a reduced minimum value. **Only the shaded rows** reflect composite valuation factors which incorporate additional depreciation.

**Note:** Information concerning the construction of these tables is found in Chapter 4.



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**VALUATION TABLE 6**

**Depreciation Tables used with the Construction Cost System**  
**Tax Year 2007**  
**Percent Depreciated**

Age	Expected Life in Years											Age
	15	20	25	30	35	40	45	50	55	60	70	
1	4	1	1	1	1	1	1	0	0	0	0	1
2	8	3	2	1	1	2	1	1	1	1	0	2
3	12	5	3	2	2	2	1	1	1	1	0	3
4	16	7	4	3	2	3	2	2	1	1	1	4
5	20	10	6	3	3	4	2	2	2	1	1	5
6	24	14	8	5	4	6	3	3	2	2	1	6
7	28	18	11	6	5	7	4	4	3	2	1	7
8	32	23	14	7	6	8	5	5	3	2	1	8
9	36	28	17	9	8	10	6	5	4	3	2	9
10	40	33	20	11	10	12	7	6	4	3	2	10
11	44	38	24	13	12	14	8	7	5	4	2	11
12	48	43	28	16	14	16	9	8	6	4	2	12
13	52	47	32	20	16	18	10	9	6	5	2	13
14	56	51	37	24	18	20	11	10	7	5	3	14
15	60	54	42	28	21	22	12	11	8	6	3	15
16		56	46	31	24	24	13	12	9	7	3	16
17		57	49	34	27	26	14	13	10	7	4	17
18		58	51	37	30	28	16	14	11	8	4	18
19		59	53	40	33	30	18	16	12	9	4	19
20		60	55	43	36	33	19	17	13	9	5	20
21			56	46	39	35	21	18	14	10	5	21
22			57	48	42	38	23	20	15	11	6	22
23			58	50	45	40	25	21	16	12	6	23
24			59	52	47	42	27	23	17	13	7	24
25			60	54	50	44	29	25	19	14	7	25
26				56	52	46	31	27	20	15	8	26
27				57	53	47	33	28	21	16	9	27
28				58	55	49	35	30	23	17	9	28
29				59	56	50	37	32	24	18	10	29
30				60	57	52	40	34	26	20	11	30
31					57	53	42	36	28	21	12	31
32					58	54	44	38	30	22	13	32
33					58	55	46	41	32	24	14	33
34						56	49	44	34	25	15	34
35						57	51	46	36	27	16	35

Valuation Table 6 is continued on the next page.



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**VALUATION TABLE 6** (continued)

**Depreciation Tables used with the Construction Cost System**  
**Tax Year 2007**  
**Percent Depreciated**

Age	Expected Life in Years											Age
	15	20	25	30	35	40	45	50	55	60	70	
36						58	52	48	38	28	17	36
37						59	54	50	40	30	18	37
38						60	55	52	42	32	19	38
39							57	53	44	34	20	39
40							57	54	45	35	21	40
41							58	54	46	37	23	41
42							58	55	48	38	25	42
43							59	56	49	40	27	43
44							59	56	51	41	28	44
45							60	57	52	43	30	45
46								58	54	44	31	46
47								58	55	46	33	47
48								59	56	47	34	48
49								59	56	49	36	49
50								60	57	50	38	50
51									58	52	39	51
52									58	53	41	52
53									59	54	42	53
54									59	55	44	54
55									60	56	45	55
56										57	47	56
57										58	48	57
58										59	49	58
59										59	50	59
60										60	52	60
61											53	61
62											54	62
63											55	63
64											56	64
65											57	65
66											58	66
67											58	67
68											59	68
69											59	69
70											60	70

End of Valuation Table 6.



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**2007 VALUATION TABLE 7**

Table 7 was deleted for 2007 and all subsequent valuation years. Personal property previously valued from this table is now addressed on Table 1.



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**2007 VALUATION TABLE 8**

**Valuation Factors (Percent Good) for 2007**

ITEM		VALUATION FACTORS	
See "Chapter 5, Special Properties" for these items.		<b>Class 1 and 2</b>	<b>All Other</b>
<b>Billboards</b>		<b>25 %</b>	<b>50 %</b>
Taxable animals are to be valued at market. If no market value data is available, the following values may be used:			
		<b>Code</b>	<b>Cash Value (\$)</b>
<b>Race horses</b>		8307	\$6,000
<b>Horses, other</b>		8304	\$1,500
<b>Racing greyhounds</b>		7809	\$2,500
<b>Guard dogs</b>		7830	\$1,500



## PERSONAL PROPERTY MANUAL

### 2007 VALUATION TABLE 14

#### Valuation Factors (Percent Good) For Manufactured Housing and Mobile Homes, Recreational Travel Trailers, Mobile Offices and Park Models.

(Table to be used for 2007 Personal Property and 2008 Affixed Mobile Home Valuations)

See Chapter 7, "Manufactured Housing and Mobile Homes" for information on the valuation of manufactured housing and mobile homes, and the associated Arizona Revised Statutes.

#### Definitions for the codes used in Valuation Table 14:

**Code 72**    **Manufactured Housing and Mobile Homes**

**Code 721**   **Recreational Travel Trailers - 8' Wide**

**Code 722**   **Mobile Office - 8' Wide or Less / 40' Long or Less**

**Code 723**   **Mobile Office - Greater than 8' Wide / Greater than 40' Long**

**Code 724**   **Park Model (Not Self-Contained) - 8' Wide**

**Code 725**   **Park Model (Not Self-Contained) - Greater than 8' Wide**

**NOTES:** #1. Valuation factors for full cash and limited property values are identical.

#2. If a Code 72, 721, 724, or 725 property is identified as being used for a commercial purpose, A.R.S. §§ 42-13054 and 42-13353 should be consulted to determine whether additional depreciation should be applied.

**Valuation Table 14 is located on the next two pages.**

**\*Shaded Areas:**    **ADDITIONAL DEPRECIATION.** You **MUST** refer to page 10.21 of this chapter to determine which Legal Classes and Subclasses of mobile homes, manufactured housing and mobile offices receive additional depreciation. **Only the shaded rows** reflect composite valuation factors which incorporate additional depreciation.



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**2007 VALUATION TABLE 14**  
(\*See Pages 10.22 and 10.30)

Model Year	Age	*Code 72	*Code 721	Code 722		Age	Model Year
		ALL	ALL	Class 1 & 2	ALL OTHER		
2008	0	90	70	99	99	0	2008
<b>*2008</b>	<b>0</b>			<b>35</b>		<b>0</b>	<b>*2008</b>
2007	0	90	70	99	99	0	2007
<b>*2007</b>	<b>0</b>			<b>35</b>		<b>0</b>	<b>*2007</b>
2006	1	90	70	99	99	1	2006
<b>*2006</b>	<b>1</b>			<b>35</b>		<b>1</b>	<b>*2006</b>
2005	2	89	70	99	99	2	2005
<b>*2005</b>	<b>2</b>			<b>50</b>		<b>2</b>	<b>*2005</b>
2004	3	88	70	95	95	3	2004
<b>*2004</b>	<b>3</b>			<b>64</b>		<b>3</b>	<b>*2004</b>
2003	4	87	70	93	93	4	2003
<b>*2003</b>	<b>4</b>			<b>77</b>			<b>*2003</b>
2002	5	86	64	90	90	5	2002
2001	6	85	58	89	89	6	2001
2000	7	84	53	87	87	7	2000
1999	8	83	50	85	85	8	1999
1998	9	82	46	83	83	9	1998
1997	10	81	42	81	81	10	1997
1996	11	80	38	77	77	11	1996
1995	12	79	36	73	73	12	1995
1994	13	78	35	70	70	13	1994
1993	14	77		68	68	14	1993
1992	15	76		62	62	15	1992
1991	16	75		57	57	16	1991
1990	17	74		56	56	17	1990
1989	18	73		54	54	18	1989
1988	19	72		51	51	19	1988
1987	20	71		50	50	20	1987
1986	21	71		49	49	21	1986
1985	22	70		48	48	22	1985
1984	23	70		47	47	23	1984
1983	24	70		46	46	24	1983
1982	25	70		44	44	25	1982
1981	26	70		43	43	26	1981
1980	27	70		41	41	27	1980
1979	28	70		39	40	28	1979
1978	29	70		36		29	1978
1977	30	70		33		30	1977
1976	31	70		30		31	1976
1975	32	70		25		32	1975
1974	33	70		20		33	1974
1973	34	70		18		34	1973
1972	35	66		15		35	1972
1971	36	57		10		36	1971
1970	37	52				37	1970

Valuation Table 14 is continued on the next page.



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**2007 VALUATION TABLE 14 (continued)**  
(\*See Pages 10.22 and 10.30)

Model Year	Age	*Code 723		*Code 724	Code 725	Age	Model Year
		Class 1 & 2	ALL OTHER	ALL	ALL		
2008	0	99	99	70	95	0	2008
*2008	0	35				0	*2008
2007	0	99	99	70	95	0	2007
*2007	0	35				0	*2007
2006	1	99	99	70	95	1	2006
*2006	1	35				1	*2006
2005	2	99	99	70	95	2	2005
*2005	2	50				2	*2005
2004	3	95	95	70	95	3	2004
*2004	3	64				3	*2004
2003	4	93	93	70	93	4	2003
*2003	4	77				4	*2003
2002	5	90	90	64	90	5	2002
2001	6	89	89	58	88	6	2001
2000	7	87	87	53	87	7	2000
1999	8	85	85	50	85	8	1999
1998	9	83	83	46	82	9	1998
1997	10	81	81	42	79	10	1997
1996	11	77	77	38	76	11	1996
1995	12	73	73	36	73	12	1995
1994	13	70	70	35	70	13	1994
1993	14	68	68		66	14	1993
1992	15	62	62		62	15	1992
1991	16	57	57		57	16	1991
1990	17	56	56		54	17	1990
1989	18	54	54		50	18	1989
1988	19	51	51		47	19	1988
1987	20	50	50		44	20	1987
1986	21	49	49		42	21	1986
1985	22	48	48		41	22	1985
1984	23	47	47		40	23	1984
1983	24	46	46			24	1983
1982	25	44	44			25	1982
1981	26	43	43			26	1981
1980	27	41	41			27	1980
1979	28	39	40			28	1979
1978	29	36				29	1978
1977	30	33				30	1977
1976	31	30				31	1976
1975	32	25				32	1975
1974	33	20				33	1974
1973	34	18				34	1973
1972	35	15				35	1972
1971	36	10				36	1971

End of Valuation Table 14.